

HOUSE _____ AMENDMENT NO. ____

Offered By

AMEND House Committee Substitute for House Bill No. 2393, Section 135.968, Page 12, Line 107 by inserting after all of said line the following:

"137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the city of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessor interests in real property at the percent of its true value in money set in subsection 5 of this section. The true value in money of any possessor interest in real property in subclass (3), where such real property is on or lies within the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5 of a commercial airport having a FAR Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true value in money of any such possessor interest in real property, less the total dollar amount of costs paid by a party, other than the political subdivision, towards any new construction or improvements on such real property and which are included in the above-mentioned possessor interest, regardless of the year in which such costs were incurred or whether such costs were considered in any prior

Action Taken _____

Date _____

1 year. The assessor shall annually assess all real property in the following manner: new assessed
2 values shall be determined as of January first of each odd-numbered year and shall be entered in
3 the assessor's books; those same assessed values shall apply in the following even-numbered year,
4 except for new construction and property improvements which shall be valued as though they had
5 been completed as of January first of the preceding odd-numbered year. The assessor may call at
6 the office, place of doing business, or residence of each person required by this chapter to list
7 property, and require the person to make a correct statement of all taxable tangible personal
8 property owned by the person or under his or her care, charge or management, taxable in the
9 county. On or before January first of each even-numbered year, the assessor shall prepare and
10 submit a two-year assessment maintenance plan to the county governing body and the state tax
11 commission for their respective approval or modification. The county governing body shall
12 approve and forward such plan or its alternative to the plan to the state tax commission by
13 February first. If the county governing body fails to forward the plan or its alternative to the plan
14 to the state tax commission by February first, the assessor's plan shall be considered approved by
15 the county governing body. If the state tax commission fails to approve a plan and if the state tax
16 commission and the assessor and the governing body of the county involved are unable to resolve
17 the differences, in order to receive state cost-share funds outlined in section 137.750, the county
18 or the assessor shall petition the administrative hearing commission, by May first, to decide all
19 matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the
20 matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to
21 by the parties. The final decision of the administrative hearing commission shall be subject to
22 judicial review in the circuit court of the county involved. In the event a valuation of subclass (1)
23 real property within any county with a charter form of government, or within a city not within a
24 county, is made by a computer, computer-assisted method or a computer program, the burden of
25 proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on
26 the assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise,
27 there shall be a presumption that the assessment was made by a computer, computer-assisted
28 method or a computer program. Such evidence shall include, but shall not be limited to, the

Action Taken _____

Date _____

1 following:

2 (1) The findings of the assessor based on an appraisal of the property by generally
3 accepted appraisal techniques; and

4 (2) The purchase prices from sales of at least three comparable properties and the address
5 or location thereof. As used in this [paragraph] subdivision, the word "comparable" means that:

6 (a) Such sale was closed at a date relevant to the property valuation; and

7 (b) Such properties are not more than one mile from the site of the disputed property,
8 except where no similar properties exist within one mile of the disputed property, the nearest
9 comparable property shall be used. Such property shall be within five hundred square feet in size
10 of the disputed property, and resemble the disputed property in age, floor plan, number of rooms,
11 and other relevant characteristics.

12 2. Assessors in each county of this state and the city of St. Louis may send personal
13 property assessment forms through the mail.

14 3. The following items of personal property shall each constitute separate subclasses of
15 tangible personal property and shall be assessed and valued for the purposes of taxation at the
16 following percentages of their true value in money:

17 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one
18 percent;

19 (2) Livestock, twelve percent;

20 (3) Farm machinery, twelve percent;

21 (4) Motor vehicles which are eligible for registration as and are registered as historic
22 motor vehicles pursuant to section 301.131, RSMo, and aircraft which are at least twenty-five
23 years old and which are used solely for noncommercial purposes and are operated less than fifty
24 hours per year or aircraft that are home built from a kit, five percent;

25 (5) Poultry, twelve percent; and

26 (6) Tools and equipment used for pollution control and tools and equipment used in
27 retooling for the purpose of introducing new product lines or used for making improvements to
28 existing products by any company which is located in a state enterprise zone and which is

Action Taken _____

Date _____

1 identified by any standard industrial classification number cited in subdivision (6) of section
2 135.200, RSMo, twenty-five percent.

3 4. The person listing the property shall enter a true and correct statement of the property,
4 in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed
5 and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to
6 the assessor.

7 5. All subclasses of real property, as such subclasses are established in section 4(b) of
8 article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the
9 following percentages of true value:

- 10 (1) For real property in subclass (1), nineteen percent;
11 (2) For real property in subclass (2), twelve percent; and
12 (3) For real property in subclass (3), thirty-two percent.

13 6. Manufactured homes, as defined in section 700.010, RSMo, which are actually used as
14 dwelling units shall be assessed at the same percentage of true value as residential real property
15 for the purpose of taxation. The percentage of assessment of true value for such manufactured
16 homes shall be the same as for residential real property. If the county collector cannot identify or
17 find the manufactured home when attempting to attach the manufactured home for payment of
18 taxes owed by the manufactured home owner, the county collector may request the county
19 commission to have the manufactured home removed from the tax books, and such request shall
20 be granted within thirty days after the request is made; however, the removal from the tax books
21 does not remove the tax lien on the manufactured home if it is later identified or found. A
22 manufactured home located in a manufactured home rental park, rental community or on real
23 estate not owned by the manufactured home owner shall be considered personal property. A
24 manufactured home located on real estate owned by the manufactured home owner may be
25 considered real property.

26 7. Each manufactured home assessed shall be considered a parcel for the purpose of
27 reimbursement pursuant to section 137.750, unless the manufactured home has been converted to
28 real property in compliance with section 700.111, RSMo, and assessed as a realty improvement to

Action Taken _____

Date _____

1 the existing real estate parcel.

2 8. Any amount of tax due and owing based on the assessment of a manufactured home
3 shall be included on the personal property tax statement of the manufactured home owner unless
4 the manufactured home has been converted to real property in compliance with section 700.111,
5 RSMo, in which case the amount of tax due and owing on the assessment of the manufactured
6 home as a realty improvement to the existing real estate parcel shall be included on the real
7 property tax statement of the real estate owner.

8 9. The assessor of each county and each city not within a county shall use the trade-in
9 value published in the October issue of the National Automobile Dealers' Association Official
10 Used Car Guide, or its successor publication, as the recommended guide of information for
11 determining the true value of motor vehicles described in such publication. In the absence of a
12 listing for a particular motor vehicle in such publication, the assessor shall use such information
13 or publications which in the assessor's judgment will fairly estimate the true value in money of the
14 motor vehicle.

15 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1)
16 real property by more than fifteen percent since the last assessment, excluding increases due to
17 new construction or improvements, the assessor shall conduct a physical inspection of such
18 property.

19 11. If a physical inspection is required, pursuant to subsection 10 of this section, the
20 assessor shall notify the property owner of that fact in writing and shall provide the owner clear
21 written notice of the owner's rights relating to the physical inspection. If a physical inspection is
22 required, the property owner may request that an interior inspection be performed during the
23 physical inspection. The owner shall have no less than thirty days to notify the assessor of a
24 request for an interior physical inspection.

25 12. A physical inspection, as required by subsection 10 of this section, shall include, but
26 not be limited to, an on-site personal observation and review of all exterior portions of the land
27 and any buildings and improvements to which the inspector has or may reasonably and lawfully
28 gain external access, and shall include an observation and review of the interior of any buildings

Action Taken _____

Date _____

1 or improvements on the property upon the timely request of the owner pursuant to subsection 11
2 of this section. Mere observation of the property via a "drive-by inspection" or the like shall not
3 be considered sufficient to constitute a physical inspection as required by this section.

4 13. The provisions of subsections 11 and 12 of this section shall only apply in any county
5 with a charter form of government with more than one million inhabitants.

6 14. A county or city collector may accept credit cards as proper form of payment of
7 outstanding property tax or license due. No county or city collector may charge surcharge for
8 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
9 processor, or issuer for its service. A county or city collector may accept payment by electronic
10 transfers of funds in payment of any tax or license and charge the person making such payment a
11 fee equal to the fee charged the county by the bank, processor, or issuer of such electronic
12 payment.

13 15. Any county or city not within a county in this state may, by an affirmative vote of the
14 governing body of such county, opt out of the provisions of this section and sections 137.073,
15 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general
16 assembly, second regular session and section 137.073 as modified by [this act] house committee
17 substitute for senate substitute for senate committee substitute for senate bill no. 960,
18 ninety-second general assembly, second regular session, for the next year of the general
19 reassessment, prior to January first of any year. No county or city not within a county shall
20 exercise this opt-out provision after implementing the provisions of this section and sections
21 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first
22 general assembly, second regular session and section 137.073 as modified by [this act] house
23 committee substitute for senate substitute for senate committee substitute for senate bill no. 960,
24 ninety-second general assembly, second regular session, in a year of general reassessment. For the
25 purposes of applying the provisions of this subsection, a political subdivision contained within
26 two or more counties where at least one of such counties has opted out and at least one of such
27 counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of
28 house bill no. 1150 of the ninety-first general assembly, second regular session. A governing

Action Taken _____

Date _____

body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by [this act] house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

16. The governing body of any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that has exercised its authority to opt out under subsection 15 of this section may levy separate and differing tax rates for real and personal property only if such city bills and collects its own property taxes or satisfies the entire cost of the billing and collection of such separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling."; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

Action Taken _____

Date _____